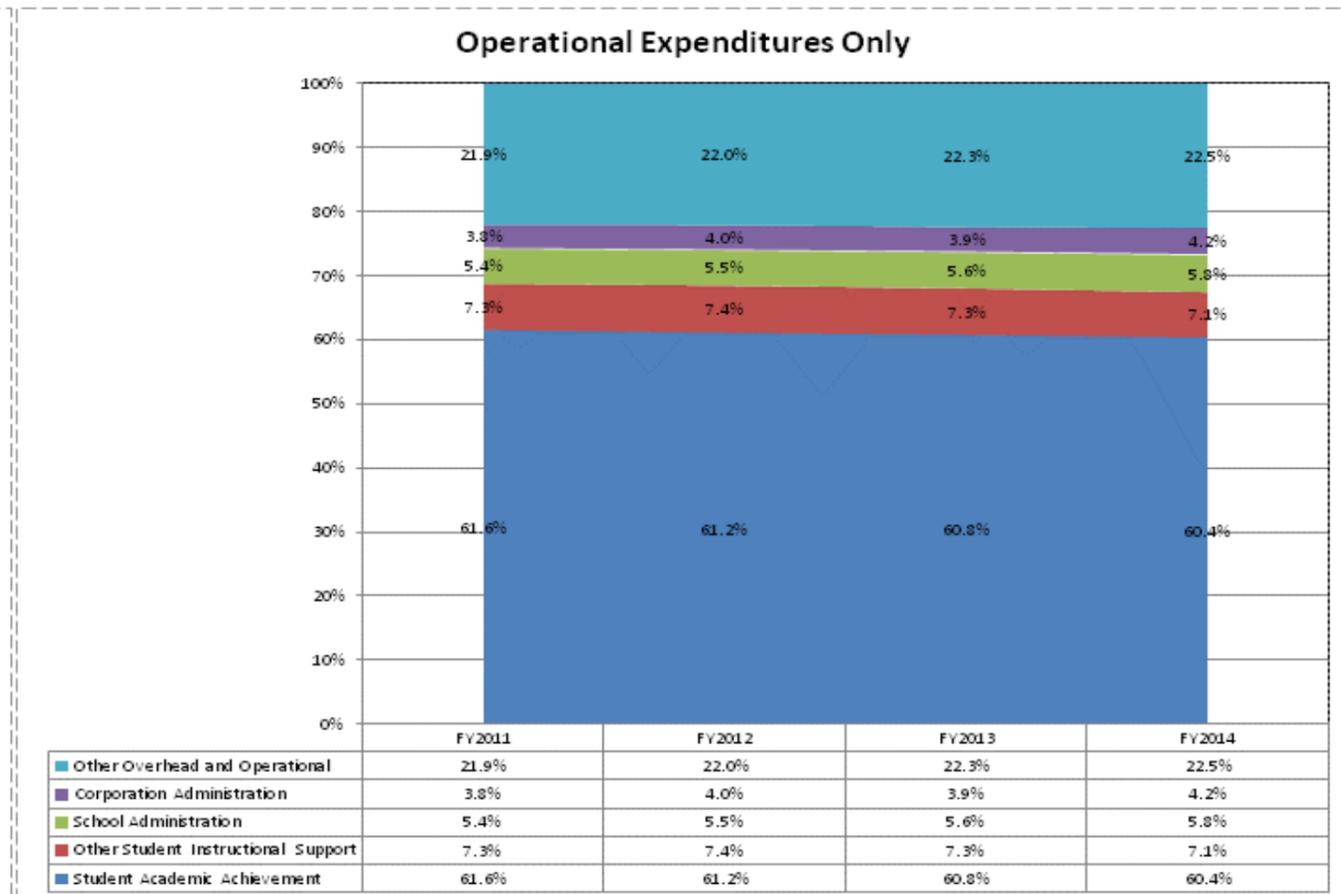
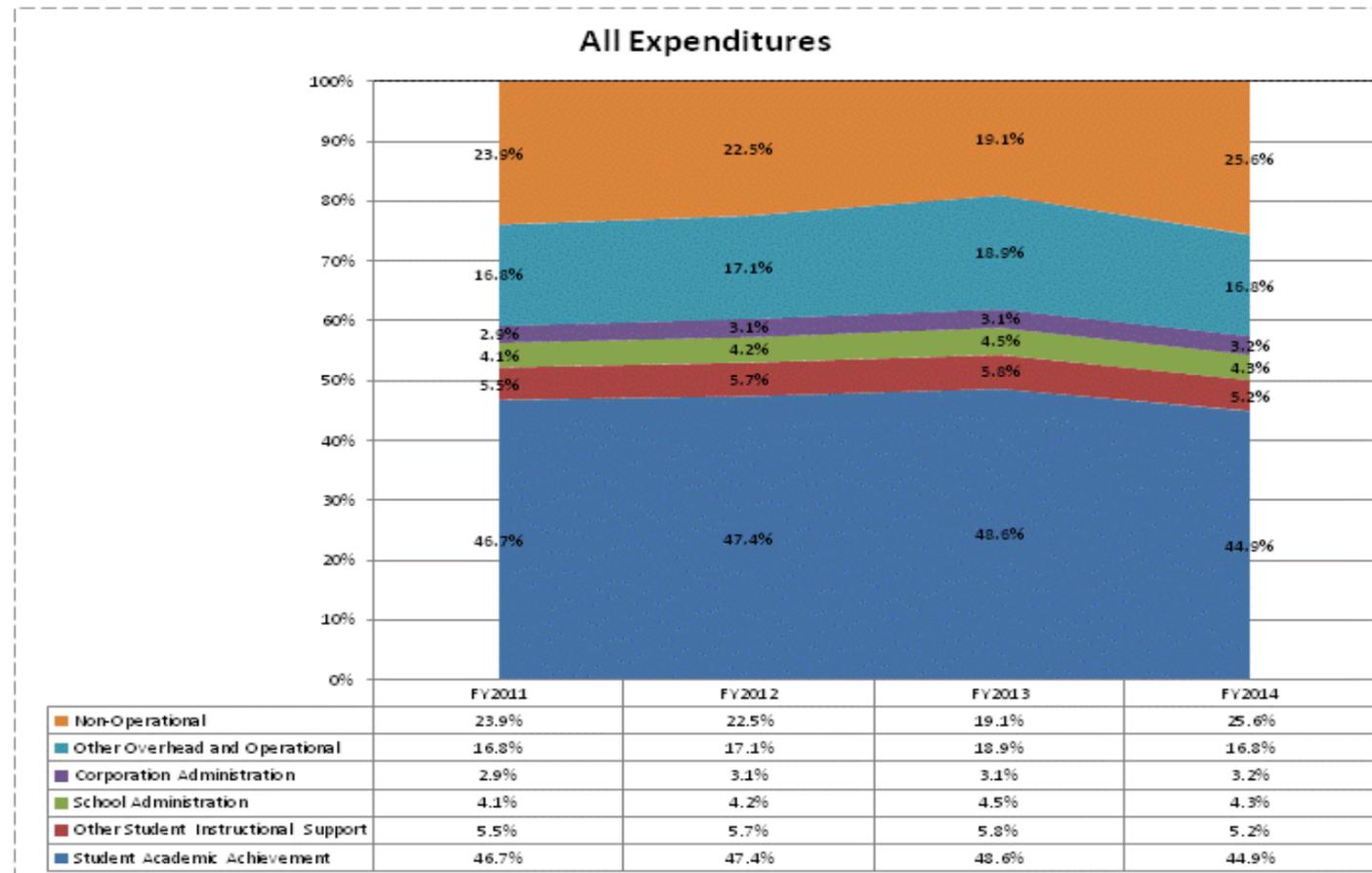


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Southwest Allen County Schools (125)**

M S D Southwest Allen County Schools (125)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$36,852,482	50.4%	\$34,721,261	47.3%	\$33,013,808	48.6%	\$33,156,484	44.9%
Student Instructional Support	\$4,738,520	6.5%	\$6,422,617	8.8%	\$6,976,390	10.3%	\$7,039,616	9.5%
Overhead and Operational Nonoperational	\$13,037,201	17.8%	\$14,875,102	20.3%	\$14,958,863	22.0%	\$14,758,543	20.0%
Nonoperational	\$18,552,290	25.4%	\$17,339,932	23.6%	\$12,960,124	19.1%	\$18,938,063	25.6%
<b>Grand Total</b>	<b>\$73,180,493</b>		<b>\$73,358,913</b>		<b>\$67,909,185</b>		<b>\$73,892,706</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.8%	56.1%	58.9%	54.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Southwest Allen County Schools (125)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$70,352	\$576,109	\$1,080,081	\$1,364,059	> 500%	137%	26%
11100 Regular Programs; Elementary	\$8,337,261	\$10,602,807	\$9,807,284	\$9,489,244	14%	-11%	-3%
11200 Regular Programs; Middle/Junior High	\$4,035,301	\$5,815,324	\$5,720,849	\$5,563,044	38%	-4%	-3%
11300 Regular Programs; High School	\$5,862,536	\$7,433,774	\$7,462,087	\$7,662,401	31%	3%	3%
11430 Vocational Education; Distributive Education	\$109,096	\$256,845	\$290,754	\$310,489	185%	21%	7%
11450 Vocational Education; Consumer and Homemaking	\$209,486	\$311,000	\$171,898	\$225,157	7%	-28%	31%
11480 Vocational Education; Industrial Education A	\$204,524	\$293,287	\$239,322	\$236,916	16%	-19%	-1%
11520 Vocational Education; Area School Participation	\$0	\$431,597	\$34,059	\$199,269	N/A	-54%	485%
11630 Regular Programs; Alternative Education Programs; High School	\$201,882	\$169,115	\$112,929	\$114,624	-43%	-32%	2%
11910 Other Regular Programs; Competency Testing	\$2,175	\$1,283	\$9,314	\$8,822	306%	> 500%	-5%
12110 Gifted And Talented; Gifted and Talented	\$454,006	\$862,393	\$717,413	\$714,090	57%	-17%	0%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$2,531,187	\$2,548,875	\$2,592,639	N/A	2%	2%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$1,065,676	\$1,183,792	\$1,164,058	N/A	9%	-2%
12330 Physical Impairment; Visual Impairment	\$0	\$71,311	\$95,345	\$42,080	N/A	-41%	-56%
12340 Physical Impairment; Hearing Impairment	\$0	\$92,103	\$153,171	\$152,189	N/A	65%	-1%
12350 Physical Impairment; Homebound	\$21,401	\$33,588	\$54,305	\$40,131	88%	19%	-26%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$295,186	\$349,899	\$375,871	N/A	27%	7%
12510 Culturally Different; Communication Disorders	\$198,314	\$80,676	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$68,732	\$95,265	\$101,567	\$100,962	47%	6%	-1%
12810 Special Education Preschool	\$0	\$0	\$341,803	\$344,644	N/A	N/A	1%
12900 Other Special Programs	\$4,775,354	\$757,676	\$471,355	\$278,420	-94%	-63%	-41%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$120	\$30	\$0	N/A	-100%	-100%
14100 Summer School Programs; Elementary	\$71,764	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$23,518	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$131,672	\$136,285	\$148,017	\$149,125	13%	9%	1%
16100 Remediation Testing	\$11,191	\$12,644	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$198,299	\$317,029	\$542,243	\$551,738	178%	74%	2%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$393,132	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$122,486	\$0	\$0	\$0	-100%	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$287	\$0	\$469	\$1,125	292%	N/A	140%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$3,370	\$4,084	N/A	N/A	21%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$36,654	\$14,177	\$1,180	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$71,890	\$225,819	\$116,705	\$119,238	66%	-47%	2%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$85,436	\$284,452	\$199,808	\$91,741	7%	-68%	-54%
22220 Library/Media Services; School Library	\$657,537	\$744,846	\$611,934	\$582,567	-11%	-22%	-5%
22230 Library/Media Services; Audiovisual	\$32,466	\$20,873	\$26,597	\$20,809	-36%	0%	-22%
22250 Library/Media Services; Computer Assisted Instruction Services	\$504	\$460	\$0	\$84	-83%	-82%	N/A
22290 Library/Media Services; Other Educational Media Services	\$77	\$811	\$0	\$0	-100%	-100%	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$2,200	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$622,663	\$0	\$7,080	\$7,131	-99%	N/A	1%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$323,736	\$331,912	\$340,212	N/A	5%	3%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$1,250	\$0	\$1,893	N/A	51%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$858,432	\$76,299	\$275,418	N/A	-68%	261%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$1,925	\$2,023	\$0	N/A	-100%	-100%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$32,207	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$41	\$0	N/A	N/A	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,134,493	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$28,144,489</b>	<b>\$34,721,261</b>	<b>\$33,013,808</b>	<b>\$33,156,484</b>	<b>18%</b>	<b>-5%</b>	<b>0%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Southwest Allen County Schools (125)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$1,028,717	\$1,322,957	\$1,420,871	\$1,437,508	40%	9%	1%
21240 Guidance Services; Information Services	\$0	\$0	\$6,300	\$8,402	N/A	N/A	33%
21340 Health Services; Nurse Services	\$259,293	\$438,828	\$484,251	\$485,498	87%	11%	0%
21390 Health Services; Other Health Services	\$25,595	\$3,031	\$3,037	\$13,974	-45%	361%	360%
21430 Psychological Counseling	\$0	\$420,014	\$489,475	\$408,363	N/A	-3%	-17%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$413,762	\$541,548	\$507,395	N/A	23%	-6%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$1,849	\$200	N/A	N/A	-89%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$72,636	\$77,272	N/A	N/A	6%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$118,583	\$137,268	\$123,589	N/A	4%	-10%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$160,158	\$72,808	\$87,081	N/A	-46%	20%
21810 Special Education Administration; Service Area Direction	\$0	\$339,942	\$410,652	\$418,293	N/A	23%	2%
21890 Special Education Administration; Other Special Education Administration	\$1,650	\$141,834	\$122,295	\$130,479	> 500%	-8%	7%
21910 Other Support Services, Students; Service Area Direction	\$0	\$126,829	\$173,427	\$176,316	N/A	39%	2%
21990 Other Support Services, Students; Other Student Services	\$46,670	\$466	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$1,988,452	\$2,749,563	\$2,871,416	\$2,928,675	47%	7%	2%
24900 Other Support Services, School Administration	\$173,710	\$186,651	\$168,557	\$236,572	36%	27%	40%
<b>Student Instructional Support Total</b>	<b>\$3,524,087</b>	<b>\$6,422,617</b>	<b>\$6,976,390</b>	<b>\$7,039,616</b>	<b>100%</b>	<b>10%</b>	<b>1%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$46,096	\$38,178	\$33,827	\$29,685	-36%	-22%	-12%
23150 Board of Education; Legal Services	\$84,338	\$102,806	\$67,029	\$110,285	31%	7%	65%
23160 Board of Education; Promotion Expenses	\$7,603	\$14,612	\$2,104	\$4,075	-46%	-72%	94%
23210 Executive Administration; Office of The Superintendent	\$402,223	\$599,955	\$577,333	\$610,393	52%	2%	6%
23290 Executive Administration; Other Executive Administration Services	\$19,793	\$17,328	\$21,561	\$39,221	98%	126%	82%
25110 Fiscal Services; Office of The Business Manager	\$418,557	\$497,312	\$463,520	\$501,153	20%	1%	8%
25191 Other Fiscal Services; Refund of Revenue	\$64	\$545	\$1,812	\$9,192	> 500%	> 500%	407%
25192 Other Fiscal Services; Petty Cash	\$0	\$45	\$0	\$0	N/A	-100%	N/A
25199 Other Fiscal Services; Other	\$0	\$2,673	\$10,088	\$9,740	N/A	264%	-3%
25720 Personnel Services; Recruitment and Placement	\$195,930	\$281,978	\$301,088	\$311,370	59%	10%	3%
25750 Personnel Services; Health Services	\$0	\$0	\$1,384	\$0	N/A	N/A	-100%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$110,503	\$116,700	\$118,236	N/A	7%	1%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$66,029	\$142,490	\$178,516	N/A	170%	25%
25850 Administrative Technology Services; Network Support	\$0	\$141,326	\$157,590	\$169,545	N/A	20%	8%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$63,191	\$237,348	\$243,397	N/A	285%	3%
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,696,282	\$4,875,564	\$4,610,636	\$4,702,858	27%	-4%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$89,267	\$123,761	\$63,288	\$95,757	7%	-23%	51%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,660,173	\$704,448	\$427,357	\$506,183	-70%	-28%	18%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12,796	\$22,299	\$19,100	\$25,151	97%	13%	32%
26600 Operation and Maintenance of Plant Services; Security Services	\$26,500	\$32,250	\$38,601	\$47,476	79%	47%	23%
26700 Operation and Maintenance of Plant Services; Insurance	\$221,690	\$220,659	\$250,643	\$278,573	26%	26%	11%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$1,180,686	\$1,288,713	\$1,298,189	N/A	10%	1%
27010 Student Transportation; Service Area Direction	\$206,637	\$1,132,539	\$1,048,688	\$373,614	81%	-67%	-64%
27100 Student Transportation; Vehicle Operation	\$838,855	\$1,324,686	\$1,457,825	\$1,490,130	78%	12%	2%
27200 Student Transportation; Monitoring Services	\$75,253	\$90,079	\$98,697	\$76,497	2%	-15%	-22%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$504,129	\$761,419	\$721,711	\$719,332	43%	-6%	0%
27400 Student Transportation; Purchase of School Buses	\$672,684	\$0	\$0	\$117,096	-83%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$37,749	\$38,979	\$45,229	\$43,947	16%	13%	-3%
27700 Student Transportation; Contracted Transportation Services	\$0	\$6,178	\$6,636	\$6,352	N/A	3%	-4%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Southwest Allen County Schools (125)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27900 Student Transportation; Other Student Transportation Services	\$46,072	\$1,703	\$1,050	\$1,280	-97%	-25%	22%
27910 Student Transportation; Bus Driver Training	\$2,126	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$51,904	\$1,298,323	\$88,704	\$90,070	74%	-93%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$647,702	\$1,058,850	\$1,073,351	\$1,069,506	65%	1%	0%
31400 Food Services Operations; Food Purchases	\$895,605	\$0	\$1,347,356	\$1,304,072	46%	N/A	-3%
31900 Other Food Services	\$118,389	\$66,200	\$237,403	\$177,652	50%	168%	-25%
<b>Overhead and Operational Total</b>	<b>\$10,978,417</b>	<b>\$14,875,102</b>	<b>\$14,958,863</b>	<b>\$14,758,543</b>	<b>34%</b>	<b>-1%</b>	<b>-1%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$25,000	\$1,813	\$7,806	\$9,132	-63%	404%	17%
33300 Civic Services	\$0	\$0	\$2,311	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$204,825	\$235,568	\$657,728	\$653,605	219%	177%	-1%
33500 Welfare Activities Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33910 High School Band Uniforms	\$3,225	\$5,000	\$0	\$0	-100%	-100%	N/A
33930 Latch Key Kid Program	\$144,780	\$0	\$0	\$0	-100%	N/A	N/A
33940 Child Care Services	\$0	\$169,168	\$172,347	\$174,648	N/A	3%	1%
33990 Other Community Services; Other	\$1,958	\$12,807	\$10,000	\$7,000	257%	-45%	-30%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$473,126	\$540,123	\$342,738	\$1,438,303	204%	166%	320%
43000 Facilities Acquisition and Construction; Professional Services	\$66,805	\$18,643	\$301,734	\$710,119	> 500%	> 500%	135%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$3,557,758	\$985,598	\$441,731	\$1,886,610	-47%	91%	327%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$152,475	\$967,623	N/A	N/A	> 500%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$223	\$0	N/A	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,055,694	\$2,479,026	\$1,632,036	\$2,118,278	3%	-15%	30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$28,339	\$59,834	\$53,212	\$135,362	378%	126%	154%
51100 Debt Services; Principal on Debt; Bonds	\$200,000	\$230,000	\$150,000	\$315,000	58%	37%	110%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$210,796	\$210,796	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$230,851	\$196,808	\$47,953	\$80,958	-65%	-59%	69%
52200 Debt Services; Interest on Debt; Temporary Loans	\$87,546	\$289,169	\$1	\$15,309	-83%	-95%	> 500%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,346,915	\$8,416,084	\$6,930,000	\$9,340,000	-18%	11%	35%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$3,700,277	\$1,845,972	\$871,611	N/A	-76%	-53%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$1,060	\$3,710	N/A	N/A	250%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$14	\$0	\$0	N/A	-100%	N/A
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$8,018	\$0	\$0	\$0	-100%	N/A	N/A
<b>Nonoperational Total</b>	<b>\$18,434,839</b>	<b>\$17,339,932</b>	<b>\$12,960,124</b>	<b>\$18,938,063</b>	<b>3%</b>	<b>9%</b>	<b>46%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$579,349	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,371,453	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$171,497	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,005,658	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,530	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$967,172	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$12,098,660</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>